

Internal Revenue Service

Department of the Treasury

District
Director

Southwest District Kiwanis
Foundation
P. O. Box 177
Vanderwagen, NM 87326

Person to Contact:
EO Technical Assistant
Telephone Number:
(214) 767-3526
Refer Reply to:

Date: SEP 27 1989

EIN: 23-7393201

990 Required: Yes

Dear Sir or Madam:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from Federal income tax as organizations of the type described in section 501(c)(3) of the Internal Revenue Code.

Our records show that you were recognized as exempt from Federal income tax under section 501(c)(3) of the Code. The exemption letter remains in effect.

Based on the information supplied, we recognize your named subordinates on the list you submitted, as exempt from Federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations you operate, supervise, or control, and which are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a)(2) of the Code.

Donors may deduct contributions to you and your subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You and your subordinates are not required to file Federal income tax returns as long as a tax-exempt status is maintained. But under section 511 of the Code, an organization is subject to tax on its unrelated business taxable income. If you or your subordinates are subject to the tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return.

You are not required to file Form 990, Return of Organization Exempt from Income Tax, if you meet the exception in section 6033(a)(2)(A)(i) of the Code. Your subordinates are also not required to file Form 990 if they qualify as churches or integrated auxiliaries of churches or otherwise meet the exceptions in section 1.6033-2(g) of the Income Tax Regulations.

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Unless specifically excepted, you and your subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes). Also, unless excepted, you and they are liable for tax under the Federal Unemployment Tax Act (FUTA), if during the current or preceding calendar year you or they had one or more employees at any time in each of 20 weeks, or you or they paid wages of \$1,500 or more in any calendar quarter.

Each year, within 90 days before the close of your annual accounting period, please send the following to the:

Internal Revenue Service Center
Austin, Texas 73301
Attention: Entity Control Unit

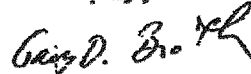
1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates.
2. A list showing the names, mailing addresses, (including postal ZIP codes) and employer identification numbers of subordinates that during that year:
 - a. changed names or addresses;
 - b. were deleted from your roster; or
 - c. were added to your roster.
3. For subordinates to be added attach:
 - a. a statement that the information on which your present group exemption letter is based, applies to the new subordinates;
 - b. a statement that each has given you written authorization to add its name to the roster;
 - c. a list of those to which the Service previously issued exemption rulings or determination letters;
 - d. a statement that none of the subordinates are private foundations as defined in section 509(a) of the Code;
 - e. the street address of subordinates where the mailing address is a P.O. Box; and
 - f. for new subordinates that are schools, the information required by section 5 of Revenue Procedure 75-50, 1975-49, I.R.B. 46.
4. If applicable, a statement that your group exemption roster did not change during the year.

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This determination does not apply to any of your subsidiaries organized and operated in a foreign country.

The service center that processes your returns will send you a Group Exemption Number. You are required to include this number on each Form 990, Return of Organization Exempt from Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

Sincerely,



Gary O. Booth
District Director

Organizations to be included in the group ruling.
See attachment

SW DISTRICT CLUBS AND CLUB FOUNDATIONS UNDER SWD FOUNDATION GROUP EXEMPTION

Club EIN	KI Club No	Club Name	Date of Charter	Div. No.	Club Foundation EIN
860692227	K71896	*Tonto Basin	11/18/1986	Division 17	861002772
		Payson "Dream Catchers"		Division 17	
510219154	K08680	Holbrook Painted Desert	03/31/1977	Division 17	
	K17591	Apache Junction	06/28/2007	Division 18	
860762978	K14449	Gilbert	03/29/1994	Division 18	860688523
860969820	K15415	Downtown Mesa	01/20/1998	Division 18	510645802
860518427	K11392	Queen Creek	02/08/1985	Division 18	860739500
860325414	K08337	Superstitions (The), Mesa	05/05/1976	Division 18	860687400
866052475	K04767	Chandler	04/09/1957	Division 18	742565252
		Chandler Young Professionals			

Total Number of Clubs: 119

Total Number of Club Foundations Under SWD Foundation Group Exemption: 71

*Club Foundation registered as charity in NM/Arizona

**Club registered as a charity in NM/Arizona (but not Club Foundation).

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